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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(Commercial Taxes-II)

NOTIFYING 50% REFUND OF THE STATE TAX PAID ON INWARD SUPPLIES OF
GOODS RECEIVED BY THE CANTEEN STORES DEPARTMENT (CSD).

[G.O.Ms.No.267, Revenue (Commercial Taxes-II), 29th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by Section 55 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty percent of the applicable State tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

This notification shall come into force with effect from the 1st day of July, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.